

FYE 2009 Review - Annual Financial Report

School District: Williamsburg Independent
 Audit Firm Name: Barry D Daulton, CPA, PSC
 Date: 2/23/2010
 1st Audit Reviewer: Jeffrey Coulter
 2nd Audit Reviewer:

Date Generated: February 23, 2010 4:29:53 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	931,688.63	976,831.31	-45,142.68	990,879.00	-14,047.69	Refer pg 9 Financial Audit Report, Classification difference of 1510 INTEREST INCOME
Revenue (State) - 3900 (On-Behalf Payments)	0.00	1,189,029.60	-1,189,029.60	0.00	1,189,029.60	
Revenue (State) - 3XXX (Not 3900)	3,380,977.35	3,380,977.35	0.00	4,570,007.00	-1,189,029.65	
Revenue (Federal) - 4XXX	10,535.15	10,535.15	0.00	10,535.00	0.15	
Total Revenues	4,323,201.13	5,557,373.41	-1,234,172.28	5,571,421.00	-14,047.59	
Expenditures-Not including Transfers Out or On Behalf	4,435,210.98	4,442,761.18	-7,550.20	5,631,792.00	-1,189,030.82	
Expenditures-On Behalf	0.00	1,189,029.60	-1,189,029.60	0.00	1,189,029.60	
Total Expenditures	4,435,210.98	5,631,790.78	-1,196,579.80	5,631,792.00	-1.22	
Excess (Deficiency) of Revenues Over Expenditures	-112,009.85	-74,417.37	-37,592.48	-60,371.00	-14,046.37	
Other Financing Sources - Not Transfers In	14,046.69	14,046.69	0.00	0.00	14,046.69	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	5,362.00	5,362.00	0.00	5,361.00	1.00	
Total Other Financing Sources, Uses and Transfers	8,684.69	8,684.69	0.00	-5,361.00	14,045.69	
Net Change in Fund Balance	-103,325.16	-65,732.68	-37,592.48	-65,732.00	-0.68	
Beginning Fund Balance - July 1	282,572.38	282,572.38	0.00	303,126.00	-20,553.62	Unexplained differences in beginning balance and not matching last year ending balance
Ending Balance - June 30	179,247.22	216,839.70	-37,592.48	237,394.00	-20,554.30	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	1,189,029.60	-1,189,029.60	0.00	1,189,029.60	Financial Audit Report doe not breakout On Behalf by Funds
On-Behalf Expenditures by Fund	0.00	1,189,029.60	-1,189,029.60	0.00	1,189,029.60	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	250.00	250.00	0.00	250.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	401,514.97	401,514.97	0.00	401,515.00	-0.03	
Revenue (Federal) – 4XXX	954,597.21	954,597.21	0.00	954,597.00	0.21	
Total Revenues	1,356,362.18	1,356,362.18	0.00	1,356,362.00	0.18	
Expenditures-Not including Transfers Out and not 0280	1,368,724.18	1,368,724.18	0.00	1,368,724.00	0.18	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	1,368,724.18	1,368,724.18	0.00	1,368,724.00	0.18	
Excess (Deficiency) of Revenues Over Expenditures	-12,362.00	-12,362.00	0.00	-12,362.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	12,362.00	12,362.00	0.00	12,362.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	12,362.00	12,362.00	0.00	12,362.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	10,282.29	10,282.29	0.00	0.00	10,282.29	Unexplained difference in beginning balance and not matching last year ending balance
Ending Balance - June 30	10,282.29	10,282.29	0.00	0.00	10,282.29	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 310 (Capital Outlay) (310)					
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00
Revenue (State) – 3XXX	67,867.00	67,867.00	0.00	67,867.00	0.00
Total Revenues	67,867.00	67,867.00	0.00	67,867.00	0.00
Expenditures-Not including Transfers Out	67,867.00	67,867.00	0.00	67,867.00	0.00
Total Expenditures	67,867.00	67,867.00	0.00	67,867.00	0.00
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference Comments
Fund 320 (Building) (320)					
Revenue (Local) - 1XXX	79,714.00	79,714.00	0.00	79,714.00	0.00
Revenue (State) – 3XXX	162,231.00	162,231.00	0.00	162,231.00	0.00
Total Revenues	241,945.00	241,945.00	0.00	241,945.00	0.00
Expenditures-Not including Transfers Out	97,205.74	97,205.74	0.00	97,206.00	-0.26
Total Expenditures	97,205.74	97,205.74	0.00	97,206.00	-0.26
Excess (Deficiency) of Revenues Over Expenditures	144,739.26	144,739.26	0.00	144,739.00	0.26
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00
Other Financing Uses - Transfers Out Only	87,455.90	87,455.90	0.00	87,456.00	-0.10
Total Other Financing Sources, Uses and Transfers	-87,455.90	-87,455.90	0.00	-87,456.00	0.10
Net Change in Fund Balance	57,283.36	57,283.36	0.00	57,283.00	0.36
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00
Ending Balance - June 30	57,283.36	57,283.36	0.00	57,283.00	0.36

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	100,401.35	100,401.35	0.00	100,401.00	0.35	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	100,401.35	100,401.35	0.00	100,401.00	0.35	
Excess (Deficiency) of Revenues Over Expenditures	-100,401.35	-100,401.35	0.00	-100,401.00	-0.35	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	87,455.90	87,455.90	0.00	87,456.00	-0.10	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	87,455.90	87,455.90	0.00	87,456.00	-0.10	
Net Change in Fund Balance	-12,945.45	-12,945.45	0.00	-12,945.00	-0.45	
Beginning Fund Balance - July 1	12,945.45	12,945.45	0.00	12,945.00	0.45	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	4,853.00	-4,853.00	Debt Services not reported in AFR
Ending Balance - June 30	0.00	0.00	0.00	4,853.00	-4,853.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	5,989,375.31	7,223,547.59	-1,234,172.28	7,237,595.00	-14,047.41	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	6,069,409.25	7,265,989.05	-1,196,579.80	7,265,990.00	-0.95	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-80,033.94	-42,441.46	-37,592.48	-28,395.00	-14,046.46	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	21,046.69	21,046.69	0.00	7,001.00	14,045.69	
Net Change in Fund Balance - Governmental Funds	-58,987.25	-21,394.77	-37,592.48	-21,394.00	-0.77	
Beginning Fund Balance - July 1 - Governmental Funds	305,800.12	305,800.12	0.00	320,924.00	-15,123.88	
Ending Fund Balance - June 30 - Governmental Funds	246,812.87	284,405.35	-37,592.48	299,530.00	-15,124.65	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	147,860.51	147,860.51	0.00	147,860.00	0.51	
Total Operating Revenues	147,860.51	147,860.51	0.00	147,860.00	0.51	
Expenditures-Not including Transfers Out or On-behalf	460,106.57	490,159.57	-30,053.00	527,443.00	-37,283.43	
Expenditures-On Behalf	0.00	37,283.49	-37,283.49	0.00	37,283.49	
Expenditures - Depreciation Only (Fund 81)	540.48	540.48	0.00	540.00	0.48	
Total Operating Expenses	460,647.05	527,983.54	-67,336.49	527,983.00	0.54	
Operating Income (Loss)	-312,786.54	-380,123.03	67,336.49	-380,123.00	-0.03	
Non-Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	4,666.00	4,666.00	0.00	41,949.00	-37,283.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	37,283.49	-37,283.49	0.00	37,283.49	
Donated Commodities – 4550	-16,388.64	16,388.64	-32,777.28	16,389.00	-0.36	
Revenue (Federal) - 4XXX, not 4550	304,878.10	311,150.10	-6,272.00	311,150.00	0.10	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	293,155.46	369,488.23	-76,332.77	369,488.00	0.23	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	-19,631.08	-10,634.80	-8,996.28	-10,635.00	0.20	
Beginning Net Assets - July 1	19,736.92	19,736.92	0.00	22,895.00	-3,158.08	Unexplained difference in beginning balance and not matching last year ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	105.84	9,102.12	-8,996.28	12,260.00	-3,157.88	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	147,860.51	147,860.51	0.00	147,860.00	0.51	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	460,647.05	527,983.54	-67,336.49	527,983.00	0.54	
Operating Income (Loss) - Proprietary Funds	-312,786.54	-380,123.03	67,336.49	-380,123.00	-0.03	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	293,155.46	369,488.23	-76,332.77	369,488.00	0.23	
Net Transfers In (Out) - Proprietary Funds	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss) - Proprietary Funds	-19,631.08	-10,634.80	-8,996.28	-10,635.00	0.20	
Net Assets, July 1, 2008 - Proprietary Funds	19,736.92	19,736.92	0.00	22,895.00	-3,158.08	
Net Assets, June 30, 2009 - Proprietary Funds	105.84	9,102.12	-8,996.28	12,260.00	-3,157.88	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Total Deductions - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets - Fiduciary funds	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets July 1 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fiduciary Funds	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	37,283.49	-37,283.49	0.00	37,283.49	Financial Audit Report does not breakout On Behalf Revenues by Funds
Fund 51 - On-Behalf Expenditures	0.00	37,283.49	-37,283.49	0.00	37,283.49	Financial Audit Report does not breakout On Behalf Payments by Funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	246,550.10	246,550.10	0.00	186,959.00	59,591.10	Refer Pg 25-26 Note L Financial Audit Report
Depreciation Expense - Fund 81	540.48	540.48	0.00	540.00	0.48	Refer Pg 14 and 25-26 Note L Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	1,226,313.09	-1,226,313.09	1,123,719.61	102,593.48	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer Pg 25 Note K Financial Audit Report reporting Total On Behalf Payments of \$1,226,313
On-Behalf Payments (Audit - KDE Web)	0.00	-1,226,313.09	1,226,313.09	-1,123,719.61	-102,593.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	246,550.10	246,550.10	0.00	0.00	246,550.10	
Change Total assets	-246,550.10	-246,550.10	0.00	0.00	-246,550.10	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-246,550.10	-246,550.10	0.00	0.00	-246,550.10	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	540.48	540.48	0.00	0.00	540.48	
Change Total assets	-540.48	-540.48	0.00	0.00	-540.48	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	-540.48	-540.48	0.00	0.00	-540.48	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	247,090.58	247,090.58	0.00	0.00	247,090.58	
Change in Total Fixed Assets	-247,090.58	-247,090.58	0.00	0.00	-247,090.58	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	-247,090.58	-247,090.58	0.00	0.00	-247,090.58	